



# भारत का राजपत्र

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EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-section (i)

प्रधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CUSTOMS

New Delhi, the 16th May 1966

**G.S.R. 755.**—In exercise of the powers conferred by sub-section (1) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government hereby directs that with effect from the 16th day of May, 1966, the regulatory duty of customs shall be levied on all goods specified in column (2) of the Table below, being goods mentioned in the First Schedule to the Indian Tariff Act,

1934 (32 of 1934), at the rate specified in the corresponding entry in column (3) of the said Table.

TABLE

Serial No.	Goods	Rate of regulatory duty of customs
(1)	(2)	(3)
1	Fruits dried (salted and all other kinds) not otherwise specified falling under Item No. 8 (2) of the said First Schedule except sub-item (F) thereof.	10 per cent <i>ad valorem</i> or 10 per cent of the customs duty specified in the said First Schedule, whichever is lower.
2	All other goods mentioned in the said First Schedule.	10 per cent of the value of such goods determined in accordance with the provisions of section 14 of the Customs Act, 1962 (52 of 1962).

[No. 73/F. No. 14/6/66-Cus.-I.]

**G.S.R. 756.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts each of the articles specified in column (3) of the Table below and falling under the Item of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), specified in the corresponding entry in column (2) of the said Table, from the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73—Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act.

TABLE

Serial No.	Item No. in the First Schedule to the Indian Tariff Act, 1934.	Name of article
(1)	(2)	(3)
1	10	Grain and pulse, not otherwise specified, including broken grains and pulse, but excluding flour.
2	10 (1)	Wheat
3	10 (2)	Rice
4	27 (4) (a)	Kerosene
5	27 (5)	High speed Diesel Oil and Vaporizing Oil.
6	27 (6)	Motor spirit.
7	27 (7) (b)	Diesel oil not otherwise specified and Furnace oil.
8	27 (10)	Petroleum, Crude
9	35	Manures, all sorts, including animal bones and the following chemical manures, namely, sulphate of ammonia, sulphate of potash, kianite, salts and mineral phosphates, imported in a form indicative of their use for manurial purposes, but excluding basic slag, nitrate of ammonia, muriate of potash, carbolic acid, urea, nitrate of lime, calcium cyanamide, ammonium phosphates and mineral super-phosphates.
10	35 (1)	Nitrate of soda, when imported in a form indicative of its use for manurial purposes.
11	44 (6)	Paper money.
12	45 (1)	Books, printed, including covers for printed books, maps, charts and plans, proofs, music manuscripts, and illustrations specially made for binding in books.

[No. 74/F. No. 14/6/66-Cus.I.]

**G.S.R. 757.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts each of the articles specified in column (3) of the Table below and falling under the Item of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), specified in the corresponding entry in column (2) of the said Table, from the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73-Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act.

TABLE

Serial No.	Item No. in the First Schedule to the Indian Tariff Act, 1934	Name of article
(1)	(2)	(3)
1	28	Goods specified in the Schedule annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue) Customs No. 176, dated the 23rd December, 1964.
2	28	Ammonium phosphate, imported for use as manure.
3	28	Urea, imported for use as manure.
4	28 or 28A	Medicinal contraceptives.
5	28 (8)	Muriate of potash, imported for use as manure.
6	39 (1)	Rubber contraceptives.
7	87	Plastic contraceptives.

[No. 75/F. No. 14/6/66-Cus.I.]

**G.S.R. 758.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts—

- (i) all goods when imported into India from a foreign country for the purposes of export to Nepal,
- (ii) all goods when imported into India from Nepal for the purposes of export to a foreign country,

from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73-Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act:

Provided that the importer executes a bond in such form and in such amount and with such surety as the Collector of Customs may specify, undertaking to furnish to the Collector, within a specified period, satisfactory proof of the export of the goods to Nepal or, as the case may be, to the foreign country.

[No. 76/F. No. 14/6/66-Cus.I.]

**G.S.R. 759.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts seed lac and stick-lac, when imported into India, from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73-Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act, subject to the following conditions, namely:—

- (1) that the importer makes a declaration at the time of import that the goods are being imported for processing and re-export;

(2) that the goods are exported in the form of schedule within six months of the date of importation or within such extended period not exceeding one year as the Collector of Customs may allow and in the case of that portion of the goods not exported, it is proved to the satisfaction of the Assistant Collector of Customs that it has been consumed in the processing of the goods exported:

Provided that the importer executes a bond in such form and in such sum as may be prescribed by the Assistant Collector of Customs binding himself to pay the regulatory duty of customs if the export does not take place within the stipulated period or if any portion of the goods not so exported is not proved to have been consumed in the processing of the goods re-exported.

[No. 77/F. No. 14/6/66-Cus.I.]

**G.S.R. 760.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts used containers of a durable nature, when imported into India, from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73-Customs, dated the 16th May, 1966 issued under sub-section (1) of section 45 of the second mentioned Act:

Provided that the Assistant Collector of Customs is satisfied:—

- (a) that the containers so imported from any country or an equal number of precisely similar containers have, not more than three years previously, been exported full to such country or for use on a ship that has thereafter visited such country by or on behalf of the importer without a claim for drawback of import duty having been made and established; and
- (b) that an importer applying for the benefit of the exemption conferred hereby with reference to any exportation of full containers has not already obtained the benefits of the exemption with reference to such exportation.

[No. 78/F. No. 14/6/66-Cus.I.]

**G.S.R. 761.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts drums and other containers of a durable nature, when imported into India, from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73-Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act:

Provided that the Assistant Collector of Customs is satisfied:

- (a) that the containers so imported, or an equal number of precisely similar containers, have, not more than one year previously, been exported empty by or on behalf of the importer without a claim for drawback of import duty having been made and established; and
- (b) that an importer applying for the benefit of the exemption conferred hereby with reference to any exportation of empty containers has not already obtained the benefit of the exemption with reference to such exportation.

[No. 79/F. No. 14/6/66-Cus.I.]

**G.S.R. 762.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts returnable flangeless metal tubes wound with nylon yarn, falling under Item No. 72(1) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India, from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance

(Department of Revenue and Insurance) No. 73-Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act:

Provided that the Assistant Collector of Customs is satisfied:

- (a) that the tubes so imported, or an equal number of precisely similar tubes, have, not more than one year previously, been exported empty by or on behalf of the importer without a claim for drawback of import duty having been made and established; and
- (b) that an importer applying for the benefit of the exemption conferred hereby with reference to any exportation of empty tubes has not already obtained the benefit of the exemption with reference to such exportation.

[No. 80/F. No. 14/6/66-Cus.I.]

**G.S.R. 763.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts plant, machinery, raw materials and consumable stores, when imported into India for installation or consumption within the Kandla Free Trade Zone, from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 73-Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act subject to the following conditions, namely:—

- (1) The importer is authorised to establish manufacturing unit or units in the Kandla Free Trade Zone.
- (2) The importer agrees to install the plant and machinery in the place allotted to him by the Kandla Free Trade Zone Administration and to use them for carrying on manufacturing operations for the production of goods solely for export.
- (3) The importer has been granted the necessary licence for the import of the plant, machinery, raw materials and consumable stores.
- (4) The entire imported raw materials and consumable stores brought to the Kandla Free Trade Zone are used by, or on behalf of, the importer in the manufacture of goods therein and all such manufactured goods are exported.
- (5) The importer, by the execution of a bond in such form and in such sum as may be prescribed by the proper officer of customs binds himself to pay on demand, in respect of such plant, machinery or consumable stores as have not been proved to the satisfaction of the proper officer to have been installed or used in the manufacture of goods in the Kandla Free Trade Zone, an amount equal to the regulatory duty of customs that would have been leviable on such plant, machinery, raw materials or consumable stores, but for the exemption under this notification.

2. For the purpose of this notification, the Kandla Free Trade Zone shall comprise of the places bearing the survey numbers and enclosed by the boundaries specified below.

*Survey numbers*

199, 200, 201, 202, 204, 205, 206, 207, 208, 209, 211, 212, 216, 217, 218, 219, 220, 221, 222, 223, 224, 257, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 302, 303, 304, 310, 312, 313 and 315 in the Taluka of Anjar, District of Kutch and the State of Gujarat, at a distance of 9.6 Kilo metres from the port of Kandla, enclosed by a 11' high fencing, consisting of stone masonry in the plinth and mild steel bar at the top, extending 1042.49 metres in the North, 1529.51 metres in the West, 777.85 metres in the South and 1847.88 metres in the East.

[No. 81/F. No. 14/6/66-Cus.I.]

**G.S.R. 764.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts sulphur used for the manufacture of fertilisers and falling under Item No. 28(3) of the First

Schedule to the Indian Tariff Act, 1934 (32 of 1934), from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73—Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act:

Provided that the importer shall, by the execution of a bond in such form and in such sum as may be prescribed by the Assistant Collector of Customs, binds himself to pay on demand, in respect of such quantity of sulphur as is not proved to the satisfaction of the Assistant Collector of Customs to have been used for the aforesaid purpose, an amount equal to the regulatory duty of customs leviable on such quantity but for the exemption referred to above.

[No. 82/F. No. 14/6/66-Cus.I.]

**G.S.R. 765.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts food-stuffs and provisions (excluding fruit products, alcohol and tobacco) imported by a person residing in India, not being a citizen of India, from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73—Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act:

Provided that the aggregate C.I.F. value of such food-stuffs and provisions so imported by any such person in a year shall not exceed—

- (i) Rs. 500 if no dependent relative lives with him; and
- (ii) Rs. 1,000 if any dependent relative lives with him:

Provided further that the importer secures the foreign currency required for importing such food-stuffs and provisions from the funds available to him in the foreign country.

[No. 83/F. No. 14/6/66-Cus.I.]

**G.S.R. 766.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts raw cashew-nuts from the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 73—Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act, subject to the following conditions, namely:—

- (i) that the importer makes a declaration at the time of import that the goods are being imported for processing and re-export;
- (ii) that the goods are re-exported in the form of cashew kernels within six months of the date of importation or within such extended period not exceeding one year, as the Collector of Customs may allow; and
- (iii) that the weight of cashew kernels exported is not less than 25 per cent of the weight of cashew-nuts imported, or where it is proved to the satisfaction of the Collector of Customs concerned that the kernels were obtained only from imported raw cashew-nuts, such lower percentage of the weight of the cashew-nuts imported, as the Collector may in each case determine:

Provided that the importer executes a bond with such surety or sufficient security as the Collector approves undertaking—

- (a) to re-export the goods after processing within six months of the date of importation or within such extended period not exceeding one year, as the Collector of Customs may, allow;
- (b) to produce the cashew kernels before the Collector of Customs before re-export; and
- (c) to pay the duty if the re-export does not take place within the stipulated period.

[No. 84/F. No. 14/6/66-Cus.I.]

**G.S.R. 767.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following goods when imported into India by any institution for the blind and the deaf, being bona fide gifts intended for the institution, from the payment of the whole of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73-Customs, dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act, namely—

- (a) all tangible appliances for the blind;
- (b) hearing aids and other audio-visual aids for the education of deaf;
- (c) vocational aids for the blind and the deaf; and
- (d) articles required by any such institution for the purposes of giving training or imparting instructions to the blind and the deaf.

2. Where any such institution is scheduled to begin to function only after the importation of the goods specified above, the exemption under paragraph 1 shall not apply in respect of the goods imported by that institution unless an undertaking in writing is given by the President or the Secretary of that institution that it will begin to function within a period of six months from the date of importation of the goods:

Provided that in any particular case, the aforesaid period of six months may, on sufficient cause being shown, be extended by the Collector of Customs concerned by such further period as he may deem fit.

[No. 85/F. No. 14/6/66-Cus.I.]

**G.S.R. 768.**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (1) of section 45 of the Finance Act, 1966 (13 of 1966), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts Cinematograph films, exposed, falling under Item No. 29(1) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the regulatory duty of customs leviable thereon under the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 73-Customs dated the 16th May, 1966, issued under sub-section (1) of section 45 of the second mentioned Act as is in excess of 10 per cent. of the value of the Cinematograph films, exposed, calculated at the rate of Rs. 1.20 per metre.

[No. 86/F. No. 14/6/66-Cus.I.]

S. K. BHATTACHARJEE, Jt. Secy.

